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		1		2		3		4																				
	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE																			
					DEBIT				CREDIT					DEBIT		CREDIT												
1	19-- Nov. 23	Brought Forward		✓	4	5	5	6	00		5	1	0	00	1	5	7	7	28	2	7	7	1	90	1			
2	23	Esther Lorand	R114																		6	3	0	70	2			
3	24	Celia Sotelo	S63															3	4	4	50				3			
4	27	Cycle World	P60																						4			
5	27	Advertising Expense	C258			8	5	00																	5			
6	28	✓	T28	✓																					6			
7	28	Leonard Kane	R115																				1	1	4	7	00	7
8	30	Jonathan Hunt	S64															4	7	70						8		
9	30	Supplies—Office	C259			6	2	00																		9		
10		Supplies—Store				7	1	00																		10		
11		Advertising Expense				8	8	00																		11		
12		Miscellaneous Expense				8	0	00																		12		
13	30	✓	T30	✓																						13		
14	30	Totals				4	9	4	2	00		5	1	0	00		1	9	6	9	48		4	5	4	9	60	14
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ACCOUNTS RECEIVABLE				SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE				PURCHASES DEBIT																										
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